

The amount to enter on line 10 for a taxpayer who checked box 2 in Part I is \$5,000. Line 11 shows the \$3,000 of taxable disability income. Line 12 (the smaller of line 10 or line 11) shows that \$3,000 is the largest amount you can use to figure the credit.

Part III **Figure Your Credit****10 If you checked (in Part I):****Enter:**

Box 1, 2, 4, or 7 \$5,000

Box 3, 5, or 6 \$7,500

Box 8 or 9 \$3,750

10**Did you check
box 2, 4, 5, 6,
or 9 in Part I?****Yes**You **must** complete line 11.**No**Enter the amount from line 10
on line 12 and go to line 13.**11 If you checked (in Part I):**

- Box 6, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total.
- Box 2, 4, or 9, enter your taxable disability income.
- Box 5, add your taxable disability income to your spouse's taxable disability income. Enter the total.

11**TIP** For more details on what to include on line 11, see page R-3.**12** If you completed line 11, enter the **smaller** of line 10 or line 11; **all others**, enter the amount from line 10**12**